

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In the Matters of:

Case No: 05-44481 (RDD)
(Chapter 11 – Jointly Administered)

DELPHI CORPORATION, et al.,

Debtors-in-Possession

Hon. Robert D. Drain

CERTIFICATE OF SERVICE

I hereby certify that on April 10, 2007, **LTC Roll & Engineering Co.'s Response to Debtors' Eleventh Omnibus Objection (Substantive) Pursuant to 11 U.S.C. §502(B) and Fed. R. Bankr. P. 3007 to Certain (a) Insufficiently Documented Claims, (b) Claims not Reflected on Debtors' Books and Records, (c) Untimely Claims, and (d) Claims Subject to Modification** was served upon the following parties, by US Postal Service:

Honorable Robert D. Drain
United States Bankruptcy Judge
United States Bankruptcy Court for the
Southern District of New York
One Bowling Green, Room 610
New York, New York 10004

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Dated: April 10, 2007